

# 2012 Bartholomew County Property Tax Report with Comparison to 2011

Legislative Services Agency

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## This report describes property tax changes in Bartholomew County between 2011 and 2012.

In 2012 tax changes in each county were affected most by local factors, such as changes in assessed values, deductions, levies, credits, and tax rates. In 2012, for the first time in years, tax bill changes were not affected by statewide policy changes. The big 2008 tax reform was fully phased in by 2011. There were some statewide trends. The effects of the Great Recession lingered in many counties, depressing assessed value growth. Taxes in rural counties were affected by a large increase in farmland assessed values.

In Bartholomew County the average tax bill for all taxpayers increased 1.7%. This tax bill rise was mainly the result of the 2.4% increase in the tax levy of all local government units. Bartholomew County net assessed value increased by 0.9%. A large increase in farmland assessments was offset by decreases in business assessments, which may have been a legacy of the recession. A levy increase that exceeded assessment growth caused tax rates to rise in the bigger tax districts, which increased tax cap credits. Credits as a percent of the levy rose by 0.7% in Bartholomew County in 2012.

	Average Change in Tax Bill, All Property	Total Levy, All Units	Certified Net Assessed Value	Tax Cap Credits % of Levy
2012	1.7%	\$85,064,471	\$3,797,145,231	4.4%
Change		2.4%	0.9%	0.7%
2011	6.5%	\$83,096,434	\$3,762,257,000	3.8%

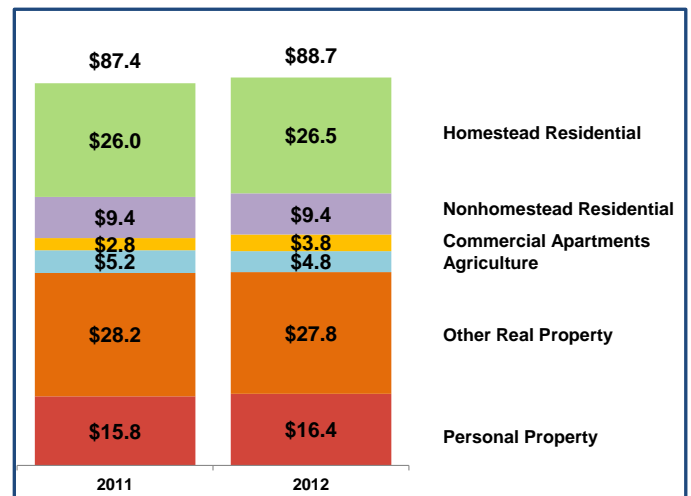
## Homestead Property Taxes

Homestead property taxes increased 0.9% on average in Bartholomew County in 2012. Tax rates in most Bartholomew County tax districts decreased, but rates increased in some of the larger tax districts with higher rates. The county average tax rate increased by 1.4%. More homesteads reached their tax caps, which reduced the average tax increase. The percentage of Bartholomew homesteads at their tax caps rose from 21.1% in 2011 to 24.1% in 2012. Bartholomew County had no local homestead credits in 2012.

## Net Tax Bill Changes - All Property Types

Most of Bartholomew County's 2012 net property taxes were paid by business owners (other real and personal) and by homeowners. Net tax bills for all taxpayers increased 1.7% in Bartholomew County in 2012. Net taxes were lower on agricultural and business real property. Net taxes were higher on homesteads, commercial apartments, nonhomestead residential property (mostly smaller rentals and second homes), and personal property.

## Comparison of Net Property Tax by Property Type (In Millions)



## Comparable Homestead Property Tax Changes in Bartholomew County

	2011 to 2012	
	Number of Homesteads	% Share of Total
<b>Summary Change in Tax Bill</b>		
Higher Tax Bill	9,717	47.6%
No Change	305	1.5%
Lower Tax Bill	10,386	50.9%
<b>Average Change in Tax Bill</b>	<b>0.9%</b>	
<b>Detailed Change in Tax Bill</b>		
20% or More	1,268	6.2%
10% to 19%	438	2.1%
1% to 9%	8,011	39.3%
0%	305	1.5%
-1% to -9%	9,307	45.6%
-10% to -19%	640	3.1%
-20% or More	439	2.2%
<b>Total</b>	<b>20,408</b>	<b>100.0%</b>

Note: Percentages may not total due to rounding.

## Tax Rates, Levies, and Assessed Values

Property tax rates decreased in about two-thirds of Bartholomew County tax districts. The average tax rate rose by 1.4%, because a relatively small levy increase was still greater than a smaller increase in net assessed value.

Levies in Bartholomew County increased by 2.4%. The city of Columbus had the largest levy increase, due to large increases in the general, debt service, motor vehicle highway, and park bond funds. The Bartholomew County Solid Waste Management District experienced a large decrease in its special solid waste management fund.

Bartholomew County's total net assessed value increased 0.9% in 2012. Agricultural net assessments rose 10.2%. Other assessed values changed by small amounts. The large increase in agricultural assessed value was due to the 16% increase in the base rate assessment of farmland, from \$1,290 to \$1,500 per acre for taxes in 2012. Business real and personal assessments dropped, which may be a lingering effect of the Great Recession.

Property Type	Gross AV 2011	Gross AV 2012	Gross AV Change	Net AV 2011	Net AV 2012	Net AV Change
Homesteads	\$3,028,965,530	\$3,056,559,740	0.9%	\$1,359,527,855	\$1,376,887,057	1.3%
Other Residential	636,714,100	651,351,800	2.3%	611,182,950	624,905,982	2.2%
Ag Business/Land	267,686,800	296,498,800	10.8%	265,129,540	292,076,752	10.2%
Business Real/Personal	2,169,995,346	2,114,924,429	-2.5%	1,837,460,016	1,814,541,529	-1.2%
<b>Total</b>	<b>\$6,103,361,776</b>	<b>\$6,119,334,769</b>	<b>0.3%</b>	<b>\$4,073,300,361</b>	<b>\$4,108,411,320</b>	<b>0.9%</b>

Net AV equals Gross AV less deductions and exemptions • Tax rates are calculated on Net AV • Circuit breaker tax caps are calculated on Gross AV

## Tax Cap (Circuit Breaker) Credits

Property taxes are capped at 1% of gross assessed value for homesteads, 2% for other residential property (including rental housing and second homes) and farmland, and 3% for business land, buildings, and equipment. Taxpayers receive credits when their tax bills exceed the caps. Credits are revenue lost to local governments.

Total tax cap credits in Bartholomew County were just over \$4 million, or 4.4% of the levy. This was less than the state average percentage of the levy of 9.2%, but more than the median value of 3.2% among all counties. Tax rates are the main determinant of tax cap credits, and Bartholomew County's average tax rate was lower than the state average, but higher than the state median. More than half of the total tax cap credits were in the 1% homestead category; most of the rest was in the 2% nonhomestead residential/farmland category.

The largest percentage losses were in the Edinburgh School Corporation, Edinburgh Town and Edinburgh-Wright-Hageman Library, where district tax rates were more than \$4 per \$100 assessed value. The largest dollar losses were in Columbus City, Bartholomew Consolidated Schools, and the county unit.

## Tax Cap Credits by Category

Tax cap credits increased in Bartholomew County in 2012 by \$753,256, or 23%. The percentage of the levy lost to credits rose by 0.7%. There were no major changes in state policy to affect tax cap credits in 2012. Bartholomew County credits increased mainly because most district tax rates increased.

Tax Cap Category	2011	2012	Difference	% Change
<b>1%</b>	\$1,659,085	\$2,119,937	\$460,852	27.8%
<b>2%</b>	1,224,018	1,550,495	326,477	26.7%
<b>3%</b>	274,103	241,918	-32,185	-11.7%
<b>Elderly</b>	122,171	120,283	-1,888	-1.5%
<b>Total</b>	<b>\$3,279,377</b>	<b>\$4,032,634</b>	<b>\$753,256</b>	<b>23.0%</b>
<b>% of Levy</b>	<b>3.8%</b>	<b>4.4%</b>		<b>0.7%</b>

### Bartholomew County Levy Comparison by Taxing Unit

Taxing Unit	2008	2009	2010	2011	2012	% Change			
						2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012
<b>County Total</b>	100,897,922	74,712,408	81,520,841	83,096,434	85,064,471	-26.0%	9.1%	1.9%	2.4%
<b>State Unit</b>	101,931	0	0	0	0	-100.0%			
<b>Bartholomew County</b>	17,566,012	14,546,234	15,505,375	16,576,505	16,882,109	-17.2%	6.6%	6.9%	1.8%
Clay Township	74,039	70,821	36,599	71,364	106,067	-4.3%	-48.3%	95.0%	48.6%
Clifty Township	26,841	29,182	30,272	30,628	31,668	8.7%	3.7%	1.2%	3.4%
Columbus Township	768,640	809,101	1,140,789	835,037	1,486,670	5.3%	41.0%	-26.8%	78.0%
Flatrock Township	34,494	49,183	50,269	50,602	52,081	42.6%	2.2%	0.7%	2.9%
German Township	109,011	126,569	130,539	130,935	134,712	16.1%	3.1%	0.3%	2.9%
Harrison Township	235,526	112,616	241,897	201,743	259,669	-52.2%	114.8%	-16.6%	28.7%
Hawcreek Township	101,393	108,791	111,954	113,230	117,123	7.3%	2.9%	1.1%	3.4%
Jackson Township	42,208	34,830	26,314	49,228	30,190	-17.5%	-24.5%	87.1%	-38.7%
Ohio Township	54,125	36,531	81,561	79,738	60,940	-32.5%	123.3%	-2.2%	-23.6%
Rockcreek Township	26,791	27,582	28,984	28,865	28,947	3.0%	5.1%	-0.4%	0.3%
Sandcreek Township	36,289	37,881	29,065	28,994	28,960	4.4%	-23.3%	-0.2%	-0.1%
Wayne Township	128,043	125,981	149,200	154,882	151,289	-1.6%	18.4%	3.8%	-2.3%
Columbus Civil City	23,632,089	23,863,130	25,136,803	24,959,250	26,268,601	1.0%	5.3%	-0.7%	5.2%
Clifford Civil Town	9,633	10,568	11,033	10,999	11,031	9.7%	4.4%	-0.3%	0.3%
Elizabethtown Civil Town	7,025	8,507	8,734	8,710	8,731	21.1%	2.7%	-0.3%	0.2%
Hartsville Civil Town	16,753	16,750	18,411	18,358	19,530	0.0%	9.9%	-0.3%	6.4%
Hope Civil Town	227,435	238,777	248,934	255,578	263,800	5.0%	4.3%	2.7%	3.2%
Jonesville Civil Town	6,328	6,790	6,579	6,869	7,247	7.3%	-3.1%	4.4%	5.5%
Edinburgh Civil Town	656,467	842,954	978,390	972,029	1,078,323	28.4%	16.1%	-0.7%	10.9%
Bartholomew Consolidated School Corp	51,333,825	27,416,778	31,168,558	32,123,420	32,124,767	-46.6%	13.7%	3.1%	0.0%
Flatrock-Hawcreek School Corp	2,563,503	2,867,219	2,888,595	2,796,075	2,696,052	11.8%	0.7%	-3.2%	-3.6%
Edinburgh Community School Corp	99,834	54,362	60,820	60,685	58,570	-45.5%	11.9%	-0.2%	-3.5%
Bartholomew County Public Library	1,835,818	2,000,170	2,094,798	2,158,849	2,228,471	9.0%	4.7%	3.1%	3.2%
Edinburgh-Wright-Hageman Public Library	52,904	64,342	80,637	79,645	70,768	21.6%	25.3%	-1.2%	-11.1%
Bartholomew County Solid Waste Mgmt Dist	1,150,965	1,206,759	1,255,731	1,294,216	858,155	4.8%	4.1%	3.1%	-33.7%

### Bartholomew County 2012 Tax Rates, Credit Rates, and Net Tax Rates for Homesteads by Taxing District

Dist #	Taxing District	Tax Rate	Credit Rates						Net Tax Rate, Homesteads
			LOIT PTRC	COIT Homestead	CEDIT Homestead	CEDIT Residential	LOIT Homestead	LOIT Residential	
03001	Clay Township	1.5264	--	--	--	--	--	--	1.5264
03002	Columbus City-Clay Township	2.5580	--	--	--	--	--	--	2.5580
03003	Clifty Township	1.4790	--	--	--	--	--	--	1.4790
03004	Columbus Township	1.9267	--	--	--	--	--	--	1.9267
03005	Columbus City-Columbus Township	2.5708	--	--	--	--	--	--	2.5708
03006	Flatrock Township	2.0545	--	--	--	--	--	--	2.0545
03007	Columbus City-Flatrock Township	3.1237	--	--	--	--	--	--	3.1237
03008	Clifford Town	2.3032	--	--	--	--	--	--	2.3032
03009	German Township	1.4702	--	--	--	--	--	--	1.4702
03010	Edinburgh Town	4.0724	--	--	--	--	--	--	4.0724
03011	Harrison Township	1.5253	--	--	--	--	--	--	1.5253
03012	Hawcreek Township	2.1093	--	--	--	--	--	--	2.1093
03013	Hartsville Town	2.3896	--	--	--	--	--	--	2.3896
03014	Hope Town	2.7085	--	--	--	--	--	--	2.7085
03015	Jackson Township	1.4943	--	--	--	--	--	--	1.4943
03016	Ohio Township	1.4599	--	--	--	--	--	--	1.4599
03017	Rockcreek Township	1.4620	--	--	--	--	--	--	1.4620
03018	Sandcreek Township	1.4554	--	--	--	--	--	--	1.4554
03019	Elizabethtown Town	1.5729	--	--	--	--	--	--	1.5729
03020	Wayne Township	1.5138	--	--	--	--	--	--	1.5138
03021	Columbus City-Wayne Township	2.5561	--	--	--	--	--	--	2.5561
03022	Jonesville Town	1.6527	--	--	--	--	--	--	1.6527
03023	Edinburgh Town-Bartholomew School	3.9046	--	--	--	--	--	--	3.9046
03024	Columbus City-Harrison Township	2.5602	--	--	--	--	--	--	2.5602

Notes: A *Taxing District* is a geographic area of a county where taxing units overlap, so the sum of the taxing unit tax rates is the total district rate.

The *Tax Rate* is the gross levy divided by net assessed value, in dollars per \$100 assessed value.

The *LOIT*, *COIT*, and *CEDIT* credits are funded by local income taxes.

The *Net Tax Rate for Homesteads* is calculated by reducing the tax rate by the various credit percentages.

### Bartholomew County 2012 Circuit Breaker Cap Credits

Taxing Unit Name	Circuit Breaker Credits by Property Type					Circuit Breaker as % of Levy	
	(1%) Homesteads	(2%) Other Residential and Farmland	(3%) All Other Real/Personal	Elderly	Total	Levy	
<i>Non-TIF Total</i>	2,119,937	1,544,442	241,918	120,283	4,026,581	85,064,471	4.7%
<i>TIF Total</i>	0	6,053	0	0	6,053	5,623,614	0.1%
<i>County Total</i>	2,119,937	1,550,495	241,918	120,283	4,032,634	90,688,085	4.4%
Bartholomew County	397,459	284,490	28,768	23,265	733,981	16,882,109	4.3%
Clay Township	191	49	0	133	374	106,067	0.4%
Clifty Township	0	0	0	38	38	31,668	0.1%
Columbus Township	24,379	19,039	0	3,481	46,899	1,486,670	3.2%
Flatrock Township	0	0	0	100	100	52,081	0.2%
German Township	14	351	1,391	112	1,869	134,712	1.4%
Harrison Township	2,463	123	0	168	2,753	259,669	1.1%
Hawcreek Township	0	0	0	243	243	117,123	0.2%
Jackson Township	0	0	0	28	28	30,190	0.1%
Ohio Township	0	0	0	23	23	60,940	0.0%
Rockcreek Township	9	0	0	40	49	28,947	0.2%
Sandcreek Township	0	0	0	20	20	28,960	0.1%
Wayne Township	0	77	0	142	220	151,289	0.1%
Columbus Civil City	1,000,336	699,638	0	38,268	1,738,242	26,268,601	6.6%
Clifford Civil Town	0	0	0	0	0	11,031	0.0%
Elizabethtown Civil Town	0	0	0	3	3	8,731	0.0%
Hartsville Civil Town	0	0	0	122	122	19,530	0.6%
Hope Civil Town	0	0	0	853	853	263,800	0.3%
Jonesville Civil Town	0	0	0	1	1	7,247	0.0%
Edinburgh Civil Town	1,593	38,658	153,312	0	193,562	1,078,323	18.0%
Bartholomew Consolidated School Corp	619,412	435,555	40,964	42,903	1,138,834	32,124,767	3.5%
Flatrock-Hawcreek School Corp	0	0	0	6,048	6,048	2,696,052	0.2%
Edinburgh Community School Corp	712	12,424	5,959	0	19,095	58,570	32.6%
Bartholomew County Public Library	53,062	37,040	0	3,108	93,210	2,228,471	4.2%
Edinburgh-Wright-Hageman Public Library	105	2,537	10,062	0	12,703	70,768	18.0%
Bartholomew County Solid Waste Mgmt Dist	20,204	14,461	1,462	1,183	37,310	858,155	4.3%
TIF - City of Columbus TIF	0	5,069	0	0	5,069	3,521,726	0.1%
TIF - Wayne Annex TIF	0	959	0	0	959	2,101,715	0.0%
TIF - Harrison Annex TIF	0	25	0	0	25	173	14.2%

Notes: Circuit breaker tax cap credits are tax savings for taxpayers and revenue losses for local government units. Circuit breaker credits are highest in tax districts with the highest tax rates. These are usually districts that include cities or towns because the municipal tax rate is included in the district tax rate. This means that most circuit breaker credits are in cities and towns and in units that overlap cities and towns.

#### Circuit Breaker Credit Types:

*Homesteads* are owner-occupied primary residences and include homestead land and buildings in the 1% tax cap category. Owner-occupied mobile homes and agricultural homesteads are included in this category. This category only includes credits on the portion of the property that qualifies as a homestead.

*Other Residential/Farmland* includes small rental housing units, larger commercial apartments, second homes, long-term care facilities, and farmland, in the 2% tax cap category.

*All Other Real/Personal* is commercial, industrial, and utility land and buildings, and business equipment, including agricultural equipment, in the 3% tax cap category. This category also includes credits on the portion of homeowner properties that do not qualify as a homestead.

*Elderly* includes credits for the 2% annual limit on homestead tax bill increases for low-income homeowners, age 65 and over.

The *Total Levy by Unit* is gross property taxes levied, before all tax credits. For TIF districts, this amount represents the TIF proceeds before circuit breaker credits. This information is included to allow comparison to the circuit breaker revenue losses.

Numbers may not total due to rounding.